

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to budget for specific revenue sources that are legally restricted to expenditures for specific purposes. Included in Special Revenue Funds are:

Solid Waste

Solid Waste Management revenues and expenditures.

City Attorney

Metro Alarm Fund revenues and expenditures.

Police Services

Drug Enforcement Fund revenues and expenditures.

Electronic Traffic Citation Fees Fund revenues and expenditures.

Other Funds

Hotel/Motel Fund

Street Aid Fund

New Memphis Arena

Fire EMS Fund

Park Special Services Fund

Community Catalyst Fund

Affordable Housing Trust Fund

Pre-K Fund

HUB Community Impact Fund

Revenues and expenditures for the above listed funds.

Special Revenue Funds • Summary

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
	24,392,334	17,518,490	24,985,636	21,543,966
State Taxes	21,834,274	21,403,600	22,103,600	22,203,600
Licenses and Permits	1,912,152	948,000	2,081,342	1,891,000
Fines and and Forfeitures	2,674,862	2,548,194	2,933,080	2,191,715
Charges for Services	57,258,032	56,194,656	57,967,388	57,273,068
Use of Money and Property	244,332	4,065	378,874	234,541
Federal Grants	2,694,936	3,522,350	3,501,465	3,522,350
State Grants	144,957	378,500	378,500	278,500
Other Revenues	4,495,486	80,202	147,558	87,144
Transfers In	5,159,875	0	15,275,000	250,000
Gain (Loss) on Sale of Assets	60,200	0	0	0
Total Revenues	\$ (120,871,440)	\$ (102,598,057)	\$ (129,752,440)	\$ (109,475,880)
Personnel Services	28,010,802	32,386,350	29,655,168	33,016,844
Materials and Supplies	29,426,686	30,222,046	30,966,200	31,870,036
Capital Outlay	1,432,642	4,294,678	4,725,408	4,179,678
Land Acquisition	174,885	0	0	0
Grants and Subsidies	13,981,806	10,512,000	12,283,612	10,762,000
Service Charges	25,341,590	18,143,000	25,143,000	21,935,264
Transfers Out	12,879,017	17,707,282	20,335,644	18,709,528
Misc Expense	179,081	0	136,948	0
Net Audit Adjustment	(1,115)	0	0	0
Total Expenditures	\$ 111,425,396	\$ 113,265,354	\$ 123,245,979	\$ 120,473,350
NET CHANGE IN FUND BALANCE	\$ (9,446,043)	\$ 10,667,297	\$ (6,506,463)	\$ 10,997,470

Authorized Complement

521

Park Special Service Fund

PARK SPECIAL SERVICE FUND

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
	\$ 145,378	\$ 162,687	\$ 157,037	\$ 162,687
Use of Money and Property	31,365	4,065	63,278	22,041
Gain (Loss) on Sale of Assets	60,200	0	0	0
Total Revenues	\$ (236,943)	\$ (166,752)	\$ (220,315)	\$ (184,728)
Materials and Supplies	0	166,752	0	166,752
Land Acquisition	174,885	0	0	0
Total Expenditures	\$ 174,885	\$ 166,752	\$ 0	\$ 166,752
NET CHANGE IN FUND BALANCE	\$ (62,058)	\$ 0	\$ (220,315)	\$ (17,976)

Authorized Complement	0
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Increase/(Decrease) in Fund Balance	62,058	0	220,315	17,976
Fund balance beginning of year	2,662,511	2,724,565	2,724,565	2,944,880
Fund balance end of year	2,724,569	2,724,565	2,944,880	2,962,856

Solid Waste Management Fund

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
	151,388	120,000	96,698	100,000
Charges for Services	57,258,029	56,194,655	57,967,388	57,273,066
Use of Money and Property	72,406	0	53,000	53,000
State Grants	144,957	378,500	378,500	278,500
Other Revenues	4,468,934	24,000	24,742	24,000
Transfers In	2,000,000	0	15,000,000	0
Total Revenues	\$ (64,095,714)	\$ (56,717,156)	\$ (73,520,328)	\$ (57,728,566)
Personnel Services	26,794,916	30,708,804	28,467,582	31,602,578
Materials and Supplies	9,357,440	10,876,977	12,394,085	12,514,766
Capital Outlay	1,045,421	1,120,000	1,445,483	1,120,000
Grants and Subsidies	36,215	0	5,000	0
Service Charges	25,341,590	18,143,000	25,143,000	21,935,264
Transfers Out	3,691,605	6,065,177	5,628,914	6,065,177
Misc Expense	47,406	0	0	0
Net Audit Adjustments	\$ (1,115)	\$ 0	\$ 0	\$ 0
Total Expenditures	\$ 66,313,476	\$ 66,913,960	\$ 73,084,064	\$ 73,237,785
NET CHANGE IN FUND BALANCE	\$ 2,217,762	\$ 10,196,803	\$ (436,264)	\$ 15,509,219

Authorized Complement

515

Increase/(Decrease) in Fund Balance	(2,217,762)	(10,196,803)	436,263	(15,509,219)
Fund balance beginning of year	13,001,572	10,783,810	10,783,810	11,220,074
Fund balance end of year	10,783,810	587,007	11,220,074	(4,289,145)

Metro Alarm Fund

METRO ALARM FUND

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
	1,912,152	948,000	2,081,342	1,891,000
Use of Money and Property	13,440	0	32,000	32,000
Other Revenues	5,455	13,839	149	13,144
Total Revenues	\$ (1,931,047)	\$ (961,839)	\$ (2,113,491)	\$ (1,936,144)
Personnel Services	282,012	326,545	340,800	414,266
Materials and Supplies	118,272	175,950	144,877	175,950
Transfers Out	442,096	450,000	1,414,626	1,705,000
Misc Expense	18,078	0	0	0
Total Expenditures	\$ 860,458	\$ 952,495	\$ 1,900,303	\$ 2,295,216
NET CHANGE IN FUND BALANCE	\$ (1,070,589)	\$ (9,344)	\$ (213,188)	\$ 359,072

Authorized Complement	6
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Increase/(Decrease) in Fund Balance	1,070,589	9,344	213,188	(359,072)
Fund balance beginning of year	463,307	1,533,897	1,533,897	1,747,085
Fund balance end of year	1,533,897	1,543,241	1,747,085	1,388,013

Hotel/Motel Occupancy Tax Fund

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
	\$ 17,176,706	\$ 14,735,804	\$ 17,977,416	\$ 15,929,847
Total Revenues	\$ (17,176,706)	\$ (14,735,804)	\$ (17,977,416)	\$ (15,929,847)
Grants and Subsidies	11,445,591	8,012,000	10,753,612	8,012,000
Transfers Out	58,151	6,723,804	7,223,804	6,671,050
Misc Expense	7,299	0	0	0
Total Expenditures	\$ 11,511,041	\$ 14,735,804	\$ 17,977,416	\$ 14,683,050
NET CHANGE IN FUND BALANCE	\$ (5,665,665)	\$ 0	\$ 0	\$ (1,246,797)

Authorized Complement	0
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Increase/(Decrease) in Fund Balance	5,665,666	0	0	1,246,797
Fund balance beginning of year	5,388,550	11,054,215	11,054,215	11,054,215
Fund balance end of year	11,054,215	11,054,215	11,054,215	12,301,012

State Street Aid Fund

STATE STREET AID FUND

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
	\$ 21,834,274	\$ 21,403,600	\$ 22,103,600	\$ 22,203,600
Total Revenues	\$ (21,834,274)	\$ (21,403,600)	\$ (22,103,600)	\$ (22,203,600)
Materials and Supplies	17,565,974	16,035,300	16,035,300	16,035,300
Transfers Out	4,268,300	4,468,300	6,068,300	4,268,300
Total Expenditures	\$ 21,834,274	\$ 20,503,600	\$ 22,103,600	\$ 20,303,600
NET CHANGE IN FUND BALANCE	\$ 0	\$ (900,000)	\$ 0	\$ (1,900,000)

Authorized Complement	0
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Increase/(Decrease) in Fund Balance	0	900,000	0	1,900,00
Fund balance beginning of year	0	0	0	0
Fund balance end of year	0	900,000	0	1,900,00

New Memphis Arena Special Revenue Fund

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
	\$ 6,918,866	\$ 2,500,000	\$ 5,521,150	\$ 2,500,000
Total Revenues	\$ (6,918,866)	\$ (2,500,000)	\$ (5,521,150)	\$ (2,500,000)
Grants and Subsidies	2,500,000	2,500,000	1,250,000	2,500,000
Transfers Out	4,418,866	0	0	0
Total Expenditures	\$ 6,918,866	\$ 2,500,000	\$ 1,250,000	\$ 2,500,000
NET CHANGE IN FUND BALANCE	\$ 0	\$ 0	\$ (4,271,149)	\$ 0

Authorized Complement	0
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Increase/(Decrease) in Fund Balance	0	0	4,271,149	0
Fund balance beginning of year	118,932	118,932	118,932	4,390,081
Fund balance end of year	118,932	118,932	4,390,081	4,390,081

Drug Enforcement Fund

DRUG ENFORCEMENT FUND

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
	2,405,032	2,216,479	2,606,358	1,860,000
Use of Money and Property	121,971	0	214,072	120,000
Federal Grants	44,175	85,000	64,115	85,000
Other Revenues	21,097	42,363	122,667	50,000
Total Revenues	\$ (2,592,275)	\$ (2,343,841)	\$ (3,007,212)	\$ (2,115,000)
Personnel Services	933,874	1,351,000	846,786	1,000,000
Materials and Supplies	1,718,793	1,983,395	1,356,707	1,993,597
Capital Outlay	387,222	471,000	480,197	356,000
Misc Expense	106,298	0	136,948	0
Total Expenditures	\$ 3,146,188	\$ 3,805,395	\$ 2,820,638	\$ 3,349,597
NET CHANGE IN FUND BALANCE	\$ 553,913	\$ 1,461,554	\$ (186,574)	\$ 1,234,597

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Increase/(Decrease) in Fund Balance	(553,913)	(1,461,554)	186,574	(1,234,597)
Fund balance beginning of year	9,980,077	9,426,165	9,426,165	9,612,739
Fund balance end of year	9,426,165	7,964,611	9,612,739	8,378,142

Electronic Traffic Citation Fee

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
	\$ 269,831	\$ 331,715	\$ 326,722	\$ 331,715
Use of Money and Property	5,149	0	16,524	7,500
Transfers In	159,875	0	0	0
Total Revenues	\$ (434,854)	\$ (331,715)	\$ (343,246)	\$ (339,215)
Materials and Supplies	115,824	250,000	301,558	250,000
Total Expenditures	\$ 115,824	\$ 250,000	\$ 301,558	\$ 250,000
NET CHANGE IN FUND BALANCE	\$ (319,030)	\$ (81,715)	\$ (41,688)	\$ (89,215)

Authorized Complement	0
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Increase/(Decrease) in Fund Balance	319,030	81,715	41,688	89,215
Fund balance beginning of year	257,853	576,883	576,883	618,571
Fund balance end of year	576,883	658,598	618,571	707,786

Fire EMS

FIRE EMS

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
	\$ 2,650,761	\$ 3,437,350	\$ 3,437,350	\$ 3,437,350
Total Revenues	\$ (2,650,761)	\$ (3,437,350)	\$ (3,437,350)	\$ (3,437,350)
Materials and Supplies	550,384	733,672	733,672	733,672
Capital Outlay	0	2,703,678	2,799,728	2,703,678
Total Expenditures	\$ 550,384	\$ 3,437,350	\$ 3,533,400	\$ 3,437,350
NET CHANGE IN FUND BALANCE	\$ (2,100,377)	\$ 0	\$ 96,050	\$ 0

Authorized Complement	0
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Increase/(Decrease) in Fund Balance	2,100,377	- 0	(96,050)	0
Fund balance beginning of year	0	2,100,377	2,100,377	2,004,327
Fund balance end of year	2,100,377	2,100,377	2,004,327	2,004,327

Community Catalyst Fund

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
	\$ 0	\$ 0	\$ 0	\$ 795,715
Total Revenues	\$ 0	\$ 0	\$ 0	\$ (795,715)
Total Expenditures	\$ 0	\$ 0	\$ 0	\$ 0
NET CHANGE IN FUND BALANCE	\$ 0	\$ 0	\$ 0	\$ (795,715)

Authorized Complement	0
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Increase/(Decrease) in Fund Balance	0	0	0	795,715
Fund balance beginning of year	0	0	0	0
Fund balance end of year	0	0	0	795,715

Affordable Housing Trust Fund

AFFORDABLE HOUSING TRUST FUND

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
	\$ 0	\$ 0	\$ 0	\$ 795,715
Total Revenues	\$ 0	\$ 0	\$ 0	\$ (795,715)
Total Expenditures	\$ 0	\$ 0	\$ 0	\$ 0
NET CHANGE IN FUND BALANCE	\$ 0	\$ 0	\$ 0	\$ (795,715)

Authorized Complement	0
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Increase/(Decrease) in Fund Balance	0	0	0	795,715
Fund balance beginning of year	0	0	0	0
Fund balance end of year	0	0	0	795,715

PRE-K FUND

Pre-K Fund

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
	\$ 0	\$ 0	\$ 1,233,335	\$ 1,260,000
Transfers In	3,000,000	0	0	0
Total Revenues	\$ (3,000,000)	\$ 0	\$ (1,233,335)	\$ (1,260,000)
Total Expenditures	\$ 0	\$ 0	\$ 0	\$ 0
NET CHANGE IN FUND BALANCE	\$ (3,000,000)	\$ 0	\$ (1,233,335)	\$ (1,260,000)

Authorized Complement	0
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Increase/(Decrease) in Fund Balance	3,000,000	0	1,233,335	1,260,000
Fund balance beginning of year	0	3,000,000	3,000,000	4,233,335
Fund balance end of year	3,000,000	3,000,000	4,233,335	5,493,335

HUB Community Impact Fund

HUB COMMUNITY IMPACT FUND

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
	\$ 0	\$ 0	\$ 275,000	\$ 250,000
Total Revenues	\$ 0	\$ 0	\$ (275,000)	\$ (250,000)
Grants and Subsidies	0	0	275,000	250,000
Total Expenditures	\$ 0	\$ 0	\$ 275,000	\$ 250,000
NET CHANGE IN FUND BALANCE	\$ 0	\$ 0	\$ 0	\$ 0

Authorized Complement	0
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Increase/(Decrease) in Fund Balance	0	0	0	0
Fund balance beginning of year	0	0	0	0
Fund balance end of year	0	0	0	0

